

State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX - **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 09/22/2009 (Per: RCT)

- | | |
|---|---|
| A ☞ The <u>2009</u> drafting file for
LRB-2502 | H ☞ The <u>2009</u> drafting file for
LRB-2509 |
| B ☞ The <u>2009</u> drafting file for
LRB-2503 | I ☞ The <u>2009</u> drafting file for
LRB-2510 |
| C ☞ The <u>2009</u> drafting file for
LRB-2504 | J ☞ The <u>2009</u> drafting file for
LRB-2511 |
| D ☞ The <u>2009</u> drafting file for
LRB-2505 | K ☞ The <u>2009</u> drafting file for
LRB-2528 |
| E ☞ The <u>2009</u> drafting file for
LRB-2506 | L ☞ The <u>2009</u> drafting file for
LRB-2591 |
| F ☞ The <u>2009</u> drafting file for
LRB-2507 | M ☞ The <u>2009</u> drafting file for
LRB-2592 |
| G ☞ The <u>2009</u> drafting file for
LRB-2508 | N ☞ The <u>2009</u> drafting file for
LRB-2593 |

☞ **Compile Draft – Appendix C**

has been copied/added to the drafting file for

2009 LRB-3254 (SB 279)

2009 DRAFTING REQUEST

Bill

Received: **03/31/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Council - JLC**

By/Representing: **Larry Konopacki**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Property - other**

Extra Copies:

Submit via email: **YES**

Requester's email: **larry.konopacki@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Definition of agricultural use

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?				_____			S&L
/P1	jkreye 04/01/2009	jdye 04/02/2009	jfrantze 04/02/2009	_____	sbasford 04/02/2009		S&L
/P2	jkreye 08/03/2009	wjackson 08/05/2009	phenry 08/05/2009	_____	mbarman 08/05/2009		

FE Sent For:

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/?							S&L
/P1	jkreye 04/01/2009	jdyer 04/02/2009	jfrantze 04/02/2009	8/5 ph	sbasford 04/02/2009		

FE Sent For:

/p2 wly 8/5

8/5
ph

<END>

2009 DRAFTING REQUEST

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Wanted: As time permits

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By/Representing: Larry Konopacki

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/?

jkreye

PI 4/2 jlw

MD

convert

FE Sent For:

4/2

4/12
<END>

1 **AN ACT** to create 70.32 (2) (c) 1i. and 70.32 (2) (c) 1k. of the statutes; **relating to:** the
2 definition of "agricultural use" for purposes of determining the assessed value of a
3 parcel of land.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill draft was prepared for the joint legislative council's special committee on domestic biofuels.

Under current law, the department of revenue (DOR) is required to define the term "agricultural use" for purposes of determining whether the assessed value of a parcel of land should be determined under the use value assessment method. [s 70.32 (2) (c) 1g., stats.] The department currently defines the term "agricultural use" to exclude "growing short rotation woody trees with a growing and harvesting cycle of 10 years or less for pulp or tree stock under NAICS industry 111421." [s. Tax 18.05 (1) (a), Wis. Adm. Code]

This bill draft requires the department to define the term "agricultural use" to include the growing of short rotation woody crops, including poplars and willows, using agronomic practices.

4 **SECTION 1.** 70.32 (2) (c) 1i. of the statutes is created to read:

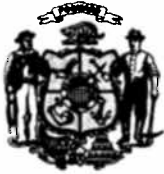
5 70.32 (2) (c) 1i. "Agricultural use" shall be defined by the department by rule and
6 includes the growing of short rotation woody crops, including poplars and willows, using
7 agronomic practices.

8 **SECTION 2.** 70.32 (2) (c) 1k. of the statutes is created to read:

9 70.32 (2) (c) 1k. "Agronomic practices" are agricultural practices generally associated
10 with field-crop production such as soil management, cultivation, or row cropping.

COMMENT: This bill draft would direct the DOR to apply the use value assessment method to all short rotation woody crops that meet these definitions regardless of the end use of such crops.

3 (END)



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-2504/P1
JK:md

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

- 1 **AN ACT ...; relating to:** the definition of "agricultural use" for purposes of
2 determining the assessed value of a parcel of land.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill ~~draft~~² was prepared for the joint legislative council's special committee on domestic biofuels.

Under current law, the department of revenue (DOR) is required to define the term "agricultural use" for purposes of determining whether the assessed value of a parcel of land should be determined under the use value assessment method. (s. 70.32 (2) (c) 1g., stats.) ~~The department~~² currently defines the term "agricultural use" to exclude "growing short rotation woody trees with a growing and harvesting cycle of 10 years or less for pulp or tree stock under NAICS industry 111421." (s. Tax 18.05 (1) (a), Wis. Adm. Code)

^{Don} This bill ~~draft~~² requires ~~the department~~^{DOR} to define the term "agricultural use" to include the growing of short rotation woody crops, including poplars and willows, using agronomic practices.

- 3 **SECTION 1.** 70.32 (2) (c) 1i. of the statutes is created to read:

1 70.32 (2) (c) 1i. "Agricultural use" shall be defined by the department by rule
2 and includes the growing of short rotation woody crops, including poplars and
3 willows, using agronomic practices.

4 **SECTION 2.** 70.32 (2) (c) 1k. of the statutes is created to read:

5 70.32 (2) (c) 1k. "Agronomic practices" are agricultural practices generally
6 associated with field crop production, such as soil management, cultivation, or row
7 cropping. *including* *end*

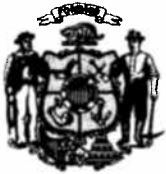
8 **SECTION 3. Effective date.** This act takes effect on the first day of the 12
9 month following enactment.

10

(END)

1A

enacts 1-1-10



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-2504/P1

JK:md

jd

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

LPS-
P.W.F.
please

in 4-1-09

✓ and requiring the exercise
of rule-making authority ✓

✓

Gen

the term

1
2

AN ACT ...; relating to: the definition of agricultural use for purposes of
determining the assessed value of a parcel of land

Analysis by the Legislative Reference Bureau

✓ This bill is explained in the NOTES provided by the Joint Legislative Council in
the bill.

FE S & L

**The people of the state of Wisconsin, represented in senate and assembly, do
enact as follows:**

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: ✓ This bill was prepared for the joint
legislative council's special committee on domestic biofuels. ✓

Under current law, the department of revenue (DOR) is required to define the term
"agricultural use" for purposes of determining whether the assessed value of a parcel of
land should be determined under the use value assessment method. DOR currently
defines the term "agricultural use" to exclude "growing short rotation woody trees with
a growing and harvesting cycle of 10 years or less for pulp or tree stock". ✓

✓ This bill requires DOR to define the term "agricultural use" to include the growing
of short rotation woody crops, including poplars and willows, using agronomic practices. ✓

3

SECTION 1. 70.32 (2) (c) 1g. of the statutes is amended to read:

SECTION 1

1 70.32 (2) (c) 1g. "Agricultural land" means land, exclusive of buildings and
2 improvements and the land necessary for their location and convenience, that is
3 devoted primarily to agricultural use, ~~as defined by rule.~~

History: 1973 c. 90; 1977 c. 29, 418; 1979 c. 34; 1981 c. 20, 390; 1983 c. 36; 1983 a. 275 s. 15 (8); 1983 a. 410; 1985 a. 54, 153; 1991 a. 39, 316; 1993 a. 337; 1995 a. 27, 201, 227; 1999 a. 9; 2001 a. 109; 2003 a. 33, 230.

4 **SECTION 2.** 70.32 (2) (c) 1i. of the statutes is created to read:

70.32 (2) (c) 1i. "Agricultural use" means agricultural use as defined by the department of revenue by rule and includes the growing of short rotation woody crops, including poplars and willows, using agronomic practices.

8 **SECTION 3.** 70.32 (2) (c) 1k. of the statutes is created to read:

70.32 (2) (c) 1k. "Agronomic practices" means agricultural practices generally associated with field crop production, including soil management, cultivation, and row cropping.

12 **SECTION 4. Initial applicability.**

13 (1) This act first applies to the property tax assessments as of January 1, 2010. ✓

14 (END)

Kreye, Joseph

From: Stolzenberg, John
Sent: Friday, July 31, 2009 7:58 AM
To: Kreye, Joseph
Subject: RE: Biofuels Committee drafts, LRB-2504/P1 and LRB-2505/P1

Joe,

Thanks for the changes to LRB-2505/P1. Did you also have a chance to change the initial applicability date in LRB-2504/P1? I haven't seen a revised version yet, and, in the interest of keeping things moving on the biofuels study committee bills, I wanted to touch base with you on it.

If you have any questions on LRB-2504/P1, you can reach me today on my cell phone, as I'll be at a nuclear power workshop at UW all day today. The cell phone number is 658-4967.

Thanks.

John

-----Original Message-----

From: Kreye, Joseph
Sent: Mon 7/27/2009 10:10 AM
To: Stolzenberg, John
Cc: Konopacki, Larry
Subject: RE: Biofuels Committee drafts, LRB-2504/P1 and LRB-2505/P1

John and Larry,

1. I'll change the relating clause as indicated below.
2. I don't recall making the decision to exclude the creation of 78.07 (5), but it does seem unnecessary. If the fuel is exempt, the issue of whether or not, or under what circumstances, it is "received" would seem irrelevant. The current law exemptions under subs. (2) and (2m) don't require a modification of s. 78.07, so I'm not sure why creating a new exemption would require such a modification. Please let me know if I'm missing something.

Joe

Joseph T. Kreye
Senior Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

From: Stolzenberg, John
Sent: Monday, July 27, 2009 9:42 AM
To: Kreye, Joseph
Cc: Konopacki, Larry
Subject: Biofuels Committee drafts, LRB-2504/P1 and LRB-2505/P1

Hi Joe,

Just a quick note to touch base with you to see if you've had a chance to work on the redraft of two bills for the Special Committee on Domestic Biofuels, LRB-2504/P1 and

LRB-2505/P1. I've included below copies of my earlier notes to you that identified the changes and question on these drafts.

Thanks for the update.

John

John Stolzenberg
Legislative Council
266-2988

#####

From: Stolzenberg, John
Sent: Monday, June 15, 2009 4:03 PM
To: Kreye, Joseph
Cc: Kite, Robin; Konopacki, Larry
Subject: Redraft of LRB-2505/P1

Joe,

We thank Robin and you for this draft. I have one technical change to the draft and one question on it. In the relating clause on page 1, line 3, please delete "biodiesel" and substitute "renewable". This change conforms the relating clause with the text of the draft.

We noticed that the draft does not contain the creation of s. 78.07 (5), which was in WLC: 0364/3. Is there a reason you did not include it?

Thanks for your help on this draft.

John

From: Stolzenberg, John
Sent: Monday, June 15, 2009 4:02 PM
To: Kreye, Joseph
Cc: Konopacki, Larry
Subject: Redraft of LRB-2504/P1

Joe,

Thank you for this draft. In general, it looks fine. I would like to request a redraft of this draft to delay the initial applicability from January 1, 2010 to January 1, 2011. This delay will provide DOR more time to prepare for its implementation in the event that the Legislature passes the omnibus biofuels study committee bill (which will include this draft) in a fall 2009 floor period.

Thank you.

John



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-2504/P1

JK:jld:jf

Stays RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 8-3-09

ly Fri. 8-7

Regen

- 1 AN ACT *to amend* 70.32 (2) (c) 1g.; and *to create* 70.32 (2) (c) 1i. and 70.32 (2)
- 2 (c) 1k. of the statutes; **relating to:** the definition of the term agricultural use
- 3 for purposes of determining the assessed value of a parcel of land and requiring
- 4 the exercise of rule-making authority.

Analysis by the Legislative Reference Bureau

This bill is explained in the NOTES provided by the Joint Legislative Council in the bill.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill was prepared for the joint legislative council's special committee on domestic biofuels.

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4 devoted primarily to agricultural use, ~~as defined by rule.~~

5 **SECTION 2.** 70.32 (2) (c) 1i. of the statutes is created to read:

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8 crops, including poplars and willows, using agronomic practices.

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12 row cropping.

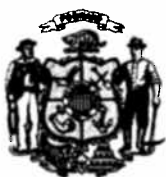
13 **SECTION 4. Initial applicability.**

14 (1) This act first applies to the property tax assessments as of January 1, 2010²⁰¹¹

15

(END)

2011



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-2504/P2
JK:jld:ph

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT** *to amend* 70.32 (2) (c) 1g.; and *to create* 70.32 (2) (c) 1i. and 70.32 (2)
2 (c) 1k. of the statutes; **relating to:** the definition of the term agricultural use
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15 (END)

Biofuels Recommendations 8/6/09

Final Draft	Topic	LRB #	Redraft Requested	Status
WLC:-0356/2	state financial assistance	- 2528	----	DONE
WLC:-0357/2	use value property tax	-2504	----	DONE
WLC:-0358/2	feedstocks assessment	-2592	----	DONE
WLC:-0359/1	management practices	-2507	----	DONE
WLC:-0360/2	carbon offset education	-2508	----	DONE
WLC:-0361/1	training assessment	-2593	----	DONE
WLC:-0362/1	regulatory burden study	-2509	----	DONE
WLC:-0363/1	marketing order	-2510	----	DONE
WLC:-0364/3	personal fuel production exemption	-2505	----	DONE
WLC:-0365/3 (3/11 amdt)	blender pump tax credit	-2503	----	DONE
WLC:-0367/2	wholesale unblended fuel	- 2506	----	DONE
WLC:-0368/5 (3/11 amdt)	renewable fuels requirement	-2511	----	DONE
WLC:-0369/2	state fleet	-2502	----	DONE (no elec. copy)
WLC:-0370/2	OEI powers & duties	-2591	----	DONE
Letter to Cong. Delegation	w/o reference to "switchgrass"			
Letter to Gov.				

R:\STOL\draft\ + Documents

Need (14)
Compile Drafts
Added To
SB 279
(LRB-3254/1)



State of Wisconsin
LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX -
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